STATE OF MISSISSIPPI **DEPARTMENT OF FINANCE AND ADMINISTRATION**

Page 1 of 1

TOPIC	GAAP REPORTING	SUB-SECTION 23.10.00
SECTION	OFFICE OF FINANCIAL REPORTING (OFR) OVERVIEW	ISSUANCE DATE June 25, 2009
SUB-SECTION		REVISED - 2018

Office of Financial Reporting (OFR) Overview

The Office of Financial Reporting (OFR) is the financial reporting office for the State of Mississippi. OFR's responsibilities include:

Preparing the State of Mississippi's Comprehensive Annual Financial Report (CAFR).

Assisting state agencies in matters concerning governmental generally accepted accounting principles (GAAP), including preparation of all state agencies' financial statements (GAAP packets).

Collecting federal grant information for inclusion in the Single Audit.

Preparing the Annual Report of Budgetary Basis Expenditures, a supplement to the CAFR.

Forms and instructions for preparing GAAP Packets can be accessed from OFR's web page at:

http://www.dfa.ms.gov/dfa-offices/financial-reporting/